

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:  MOUNTAIN EXPRESS OIL COMPANY, et al.,  Debtors. <sup>1</sup>
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Chapter 7

Case No. 23-90147 (DRJ)

(Jointly Administered)

**COVER SHEET TO FIRST AND FINAL APPLICATION  
OF AKERMAN LLP FOR ALLOWANCE OF COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES  
INCURRED AS SPECIAL ENVIRONMENTAL COUNSEL TO THE  
DEBTORS FOR THE PERIOD FROM JUNE 9, 2023 THROUGH JULY 31, 2023**

**Complex Case Fee Application Coversheet (Hourly)**

<b>Name of Applicant:</b>	Akerman LLP	
<b>Applicant's Role in Case:</b>	Special Environmental Counsel to the Debtors	
<b>Docket No. of Employment Order(s):</b>	Pending <sup>2</sup>	
<b>Interim Application ( <input type="checkbox"/> )</b> <b>Final Application ( <input checked="" type="checkbox"/> )</b>	This is the Final Fee Application.	
	<b>Beginning Date</b>	<b>End Date</b>
<b>Time period covered by this Application for which interim compensation has not previously been awarded:</b>	06/09/23	07/31/23
<b>Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? ( <input type="checkbox"/> ) Y/N</b>		
<b>Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? ( <input type="checkbox"/> ) Y/N</b>		

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained for a fee at the Court's website at <http://ecf.txsbs.uscourts.gov>. A login identification and password to the Court's Public Access to Court Electronic Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. The location of Debtor Mountain Express Oil Company's principal place of business and the Debtors' service address in these Chapter 11 Cases (the "Cases") is 3650 Mansell Road, Suite 250, Alpharetta, GA 30022.

<sup>2</sup> On July 6, 2023, the Debtors filed *Debtors' Application For Entry Of An Order Authorizing The Retention And Employment Of Akerman LLP As Special Environmental Counsel For The Debtors, Effective As Of June 9, 2023* (Doc 752) (the "Application"). The order granting the Application is currently pending. See Docket No. 1118.

<b>Name of Applicant:</b>	Akerman LLP
<b>Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? ( Y ) Y/N</b>	
<b>Do expense reimbursements represent actual and necessary expenses incurred? ( Y ) Y/N</b>	
<b>Compensation Breakdown for Time Period Covered by this Application</b>	
<b>Total professional fees requested in this Application:</b>	\$100,755.50
<b>Total professional hours covered by this Application:</b>	103.30
<b>Average hourly rate for professionals:</b>	\$816.43
<b>Total paraprofessional fees requested in this Application:</b>	N/A
<b>Total paraprofessional hours covered by this Application:</b>	N/A
<b>Average hourly rate for paraprofessionals:</b>	N/A
<b>Total fees requested in this Application:</b>	\$100,755.50
<b>Total expense reimbursements requested in this Application:</b>	\$0.00
<b>Total fees and expenses requested in this Application:</b>	\$100,755.50
<b>Total fees and expenses awarded in all prior Applications:</b>	\$0.00
<b>Plan Status:</b> N/A	
<b>Primary Benefits:</b> To provide environmental legal guidance and expertise to assist Debtor and its environmental consultants and professional in responding to alleged environmental violations, registration requirements and other related environmental compliance matters associated with Debtor's owned, leased and/or operator petroleum storage tank locations. All work completed by Akerman's professionals was performed under emergency situations including responding to counsel for the environmental regulatory agency to avoid, if possible, shut down of operations at various Debtors' locations.	

*[Remainder of Page Intentionally Left Blank]*

Dated: October 9, 2023

**AKERMAN LLP**

*/s/ Laura M. Taveras*

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Laura M. Taveras  
SBN: 24127243  
2001 Ross Avenue, Suite 3600  
Dallas, TX 75201  
Telephone: (214) 720-4300  
Facsimile: (214) 981-9339  
laura.taveras@akerman.com

*Special Environmental Counsel to the Debtors and  
Debtors in Possession*

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

In re:

MOUNTAIN EXPRESS OIL COMPANY, et al.,

Debtors.<sup>1</sup>

Chapter 7

Case No. 23-90147 (DRJ)

(Jointly Administered)

**FIRST AND FINAL APPLICATION OF AKERMAN LLP FOR ALLOWANCE OF  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED AS SPECIAL ENVIRONMENTAL COUNSEL TO THE  
DEBTORS FOR THE PERIOD FROM JUNE 9, 2023 THROUGH JULY 31, 2023**

**IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING.  
UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR  
RESPONSE ELECTRONICALLY AT [HTTPS://ECF.TXSBS.USCOURTS.GOV](https://ecf.txsb.uscourts.gov) WITHIN  
TWENTY-ONE (21) DAYS FROM THE DATE THIS APPLICATION WAS FILED.  
OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND  
GRANT THE RELIEF REQUESTED.**

Akerman LLP (“Akerman”), attorneys for the above-captioned debtors (the “Debtors”), hereby files its first and final application (this “Application”) seeking allowance on a final basis of compensation for services rendered and necessary expenses for the period from June 9, 2023, through July 31, 2023 (the “Final Application Period”), pursuant to sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2016-1 and 9013-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”), and the *Order Establishing Procedures for Interim Compensation and*

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained for a fee at the Court’s website at <http://ecf.txsb.uscourts.gov>. A login identification and password to the Court’s Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. The location of Debtor Mountain Express Oil Company’s principal place of business and the Debtors’ service address in these Chapter 11 Cases (the “Cases”) is 3650 Mansell Road, Suite 250, Alpharetta, GA 30022.

*Reimbursement of Expenses for Professionals* [Docket No. 408] (the “Compensation Order”). For the Final Application Period, Akerman seeks final allowance of \$100,755.50 as fees for services rendered and \$0.00 as reimbursement of expenses. In support of this Application, Akerman submits the declaration of Robyn D. Neely attached hereto as Exhibit 1 and a proposed order granting the Application attached hereto as Exhibit 2. In further support of this Application, Akerman respectfully states as follows:

**JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012.
2. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2) and Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

**BACKGROUND**

3. On May 14, 2023 (the “Petition Date”), the Debtors each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”).
4. Akerman is authorized<sup>2</sup> to represent the Debtors in connection with counseling and related legal advice to the Debtors in connection with certain environmental regulatory review and environmental compliance matters related to (a) the Debtors’ owned real property, leased locations, and underground storage tank systems, and (b) the Debtors’ sale and marketing process.

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<sup>2</sup> On July 6, 2023, the Debtors filed *Debtors’ Application For Entry Of An Order Authorizing The Retention And Employment Of Akerman LLP As Special Environmental Counsel For The Debtors, Effective As Of June 9, 2023* (Doc 752) (the “Application”). The order granting the Application (the “Retention Order”) is currently pending. See Docket No. 1118.

5. The pending Retention Order authorizes the Debtors to compensate and reimburse Akerman in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any Orders entered in these Chapter 11 Cases. The pending Retention Order also authorizes the compensation of Akerman at its standard hourly rates and the reimbursement of Akerman's actual and necessary out-of-pocket expenses incurred, subject to application to this Court.

**SUMMARY OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED DURING THE STUB PERIOD**

6. Akerman seeks allowance of \$100,755.50 in fees calculated at the hourly billing rates of Akerman personnel who worked on these Chapter 11 Cases and \$0.00 in expenses actually and necessarily incurred by Akerman while providing services to the Debtors during the Final Application Period.

7. Pursuant to the Compensation Order, during these Chapter 11 Cases, Akerman has submitted two monthly fee statements (each a "Fee Statement") for the calendar months of June 2023 [Docket No. 1361], and July 2023 [Docket No. 1362].

8. In accordance with the Compensation Order, Akerman submitted monthly fee statements as set forth in the chart below. As of the date of this Application, Akerman has not received any objections to any of its Fee Statements and the deadlines to object thereto have passed. To date, Akerman has not received payment in accordance with the terms of the Compensation Order.<sup>3</sup> A summary of the paid amounts in the Final Application Period follows:

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<sup>3</sup> Payment could not be made until such time as Akerman's pending Retention Order was entered.

Period	Fees Incurred	Fees Paid	Expenses Incurred	Expenses Paid	Balance (Fees & Expenses)
6/7/23-6/30/23	\$58,517.00	\$0.00	\$0.00	\$0.00	\$58,517.00
7/1/23-7/31/23	\$42,238.50	\$0.00	\$0.00	\$0.00	\$42,238.50
<b>Totals:</b>	<b>\$100,755.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,755.50</b>

9. The fees charged by Akerman in these Chapter 11 Cases are billed in accordance with Akerman's existing billing rates and procedures in effect during the Final Application Period. The rates Akerman charges for the services rendered by its professionals and paraprofessionals in these Chapter 11 Cases generally are the same rates Akerman charges for professional services rendered in comparable bankruptcy and non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and non-bankruptcy cases in a competitive national legal market.

10. Attached hereto as **Exhibit 3** is a summary breakdown of hours and amounts billed by timekeeper during the Final Application Period. The summary sheet lists those Akerman professionals who have performed services for the Debtors during the Final Application Period, the capacities in which each individual is employed by Akerman, the department in which each individual practices, the hourly billing rate charged by Akerman for services performed by such individual, the year in which each attorney was first licensed to practice law, where applicable, and the aggregate number of hours expended in this matter and fees billed therefor.

11. Akerman maintains computerized records of the time spent by all Akerman attorneys in connection with these Chapter 11 Cases. Copies of the time records of Akerman's attorneys for the period from June 9, 2023 through July 31, 2023 (*i.e.*, the Final Application Period) are attached hereto as **Exhibit 4**.

**SUMMARY OF SERVICES RENDERED  
DURING THE FINAL APPLICATION PERIOD**

12. The following narrative provides a brief summary of the services rendered by Akerman on behalf of the Debtors during the Final Application Period organized by project category. The summary that follows is not intended to be a detailed description of the work performed by Akerman during the Final Application Period, as those day-to-day services and the time expended in performing such services are fully set forth in the contemporaneous time records that are attached as **Exhibit 4**. Rather, the following summary attempts to highlight certain of those areas in which services were rendered to the Debtors during the Final Application Period.

**A. Asset Disposition**

Fees: \$100,755.50 Total Hours: 103.30

13. During the Final Application Period, Akerman assisted the Debtors in connection with certain environmental regulatory review and environmental compliance matters.

14. This category includes time expended by Akerman's professionals in connection with the Debtors' owned real property, leased locations, and underground storage tank systems, and Debtors' sale and marketing process. Additionally, the time expended included assistance with responding to alleged environmental violations, registration requirements and other related environmental compliance matters from state environmental regulatory agencies with jurisdictions over Debtors' owned real property, leased locations, and underground storage tank systems. All work completed by Akerman's professionals was performed under emergency situation including responding to counsel for the environmental regulatory agency to avoid, if possible, shut down of operations at various Debtors' locations.

**FINAL APPLICATION PERIOD**

15. The professional services performed by Akerman on behalf of the Debtors during the Final Application Period required an aggregate expenditure of 103.30 hours by Akerman's professionals. Of the aggregate time expended in the Final Application Period, 84 recorded hours were expended by partners of Akerman, and 19.3 recorded hours were expended by associates.

16. During the Final Application Period, Akerman billed the Debtors for time expended by attorneys based on hourly rates ranging from \$495.00 to \$975.00 per hour for attorneys. Allowance of compensation in the amount requested would result in a blended hourly billing rate of approximately \$816.43 (based on 103.30 recorded hours for professionals at Akerman's agreed billing rates in effect at the time of the performance of services).

17. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The professional services were performed expediently and efficiently. Whenever possible, Akerman sought to minimize the costs of its services to the Debtors by utilizing junior attorneys.

18. In sum, the services rendered by Akerman during the Final Application Period were necessary and beneficial to the Debtors and their estates and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, the final approval of the compensation for professional services and reimbursement of the expenses sought herein is warranted.

**BASIS FOR THE RELIEF REQUESTED**

19. Section 331 of the Bankruptcy Code provides for interim compensation of professionals not more than once every 120 days after the commencement of the cases (or more often as the court may permit) and incorporates the substantive standards of section 330 to govern

the Court's award of such compensation. Section 330 provides that a Court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered [and] reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1).

20. Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to . . . [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- A. the time spent on such services;
- B. the rates charged for such services;
- C. whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- D. whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- E. with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- F. whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

21. In determining the reasonableness of fees, courts routinely employ the twelve factors set forth by the Fifth Circuit in *Johnson v. Ga. Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974) which incorporates and expands upon the requirements of section 330 of the Bankruptcy Code. These factors include: (1) the time and labor required; (2) the novelty and difficulty of the questions; (3) the skill requisite to perform the legal service properly; (4) the preclusion of employment by the attorney due to acceptance of the case; (5) the customary fee; (6)

whether the fee is fixed or contingent; (7) time limitations imposed by client or the circumstances; (8) the amount involved and the results obtained; (9) the experience, reputation and ability of the attorneys; (10) the undesirability of the case; (11) the nature and length of the professional relationship with the client; and (12) awards in similar cases. *Id.* at 123 n.8. In *In re Fourth Colonial Corp. of America*, 544 F.2d 1291, 1298-99 (5th Cir. 1977), *cert. denied*, 431 U.S. 904 (1977), the Fifth Circuit applied the *Johnson* factors to the analysis of fee awards in bankruptcy cases.

22. Under an analysis utilizing the *Johnson* factors and the standards customarily applied to fee awards under sections 330 and 331 of the Bankruptcy Code, Akerman submits that its request for compensation and reimbursement of expenses is reasonable and proper, and that such request should be allowed in the requested amount. Akerman devoted a substantial amount of time and effort addressing the environmental and regulatory issues involved in these Chapter 11 Cases, as summarized above and detailed in **Exhibit 4** hereto.

23. Akerman respectfully submits that the services for which it seeks compensation in this Application were, at the time rendered, believed to be necessary to represent the Debtors effectively and efficiently.

24. Further, Akerman submits that consideration of the relevant *Johnson* factors establishes that the compensation requested is reasonable in light of the nature, extent, and value of such services to the Debtors:

- (a) **The Time and Labor Required.** The professional services rendered by Akerman on behalf of the Debtors have required the expenditure of substantial time and effort, as well as a high degree of professional competence and expertise, in order to deal with the many issues encountered with skill and dispatch. Akerman respectfully represents that the services rendered by it were performed efficiently, effectively and economically.

- (b) *The Novelty and Difficulty of Questions.* These Chapter 11 Cases involved a significant number of novel or difficult issues in environmental and regulatory law in connection with the Debtors' restructuring efforts.
- (c) *The Skill Required to Perform the Legal Services Properly.* Akerman believes that its recognized expertise in the area of environmental regulation have contributed to the efficient and effective representation of the Debtors in these Chapter 11 Cases.
- (d) *The Preclusion of Other Employment by Applicant Due to Acceptance of the Case.* Akerman's representation of the Debtors has not precluded its acceptance of new clients. However, the issues that have arisen in these Chapter 11 Cases required attention on a continuing, and often times emergent, basis, requiring Akerman's professionals to commit significant portions of their time to these Chapter 11 Cases.
- (e) *The Customary Fee.* The fees sought herein are based upon Akerman's normal hourly rates for services of this kind. Akerman respectfully submits that the hourly rates of its professionals are not unusual given the time expended in attending to the representation of the Debtors. Akerman's hourly rates and the fees requested herein are commensurate with fees Akerman has been awarded in other cases, as well as with fees charged by other attorneys of comparable experience.
- (f) *Whether the Fee is Fixed or Contingent.* The fees requested in this Application represent fees incurred based upon a fixed hourly rate basis, contingent upon the Court's approval of this Application.
- (g) *Time Limitations Imposed by Client or other Circumstances.* Akerman provided capable legal representation within the time limitations imposed under the unique circumstances of these Chapter 11 Cases. The issues that have arisen in these Chapter 11 Cases required attention on a continuing, and often times emergent, basis.
- (h) *The Amount Involved and Results Obtained.* For the reasons described above, Akerman respectfully submits that the amount of fees for which compensation is sought is reasonable under the circumstances given the numerous matters that had to be addressed.
- (i) *The Experience, Reputation and Ability of the Attorneys.* Akerman employs more than 700 lawyers and government affairs professionals through a network of 24 offices, providing clients with access to professionals who specialize in real estate, environmental law, corporate affairs, and other pertinent matters and has used their expertise to advise the Debtors.
- (j) *The Undesirability of the Case.* Not applicable.
- (k) *Nature and Length of Professional Relationship.* Not applicable.
- (l) *Awards in Similar Cases.* The fees sought herein are commensurate with fees Akerman has been awarded in other cases.

25. In sum, the services rendered by Akerman were necessary and beneficial to the

Debtors and were consistently performed in a timely manner commensurate with the complexity,

importance, and nature of the issues involved. This Application requests final approval of the fees and expenses incurred by Akerman during the Final Application Period in accordance with section 330 of the Bankruptcy Code. *See* 11 U.S.C. § 330.

26. No previous application for the relief sought herein has been made to this or any other Court.

**WHEREFORE**, Akerman respectfully requests that the Court: (a) approve final allowance for the period from June 9, 2023 through and including July 31, 2023 2023, in the amount of \$100,755.50, consisting of fees for professional services rendered to the Debtors in the amount of \$100,755.50; and (b) grant such other or further relief as may be just and proper under the circumstances.

Dated: October 9, 2023

**AKERMAN LLP**

*/s/ Laura M. Taveras*

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Laura M. Taveras  
SBN: 24127243  
2001 Ross Avenue, Suite 3600  
Dallas, TX 75201  
Telephone: (214) 720-4300  
Facsimile: (214) 981-9339  
laura.taveras@akerman.com

*Special Environmental Counsel to the Debtors and  
Debtors in Possession*

# **EXHIBIT 1**

## **(Robyn D. Neely Declaration)**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

MOUNTAIN EXPRESS OIL COMPANY, et al.,

Debtors.<sup>1</sup>

Chapter 7

Case No. 23-90147 (DRJ)

(Jointly Administered)

**DECLARATION OF ROBYN D. NEELY IN SUPPORT OF FIRST AND FINAL  
APPLICATION OF AKERMAN LLP FOR ALLOWANCE OF COMPENSATION  
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES  
INCURRED AS SPECIAL ENVIRONMENTAL COUNSEL TO THE  
DEBTORS FOR THE PERIOD FROM JUNE 9, 2023 THROUGH JULY 31, 2023**

I, Robyn D. Neely, declare under penalty of perjury:

1. I am a partner with the law firm of Akerman LLP (“Akerman”), which maintains offices at 420 South Orange Avenue, Suite 1200, Orlando, FL 32801, and elsewhere in 24 offices located through-out the United States. I am the chair of Akerman’s Environment and Natural Resources Practice, and lead attorney from Akerman, which is currently serving as special environmental and regulatory counsel for the above-captioned debtors and debtors in possession (the “Debtors”).

2. I have read the *First and Final Application of Akerman LLP for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Special Environmental Counsel to the Debtors for the Period From June 9, 2023 Through July 31, 2023*, (the “Application”), filed contemporaneously herewith.<sup>2</sup> To the best of my knowledge,

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained for a fee at the Court’s website at <http://ecf.txsbcourts.gov>. A login identification and password to the Court’s Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. The location of Debtor Mountain Express Oil Company’s principal place of business and the Debtors’ service address in these Chapter 11 Cases (the “Cases”) is 3650 Mansell Road, Suite 250, Alpharetta, GA 30022.

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings assigned to them in the Application.

information, and belief, formed after reasonable inquiry, the statements contained in the Application are true and correct. In addition, I believe that the Application is in conformity with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, Local Rules, and this Court's orders.

3. In connection therewith, I hereby certify that:

- a. The fees and disbursements sought in the Application are billed at rates customarily employed by Akerman and generally accepted by Akerman's clients. In addition, none of the professionals seeking compensation varied their hourly rates based on the geographic location of the Debtors' cases;
- b. In providing a reimbursable expense, Akerman does not make a profit on that expense, whether the service is performed by Akerman in-house or through a third party;
- c. In accordance with Bankruptcy Rule 2016(a) and Bankruptcy Code section 504, no agreement or understanding exists between Akerman and any other person for the sharing of compensation to be received in connection with these Cases except as authorized pursuant to the Bankruptcy Code, Bankruptcy Rules and Local Rules; and
- d. All services for which compensation is sought were professional services on behalf of the Debtors and not on behalf of any other person.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed on October 9, 2023 in Orlando, Florida.

*/s/ Robyn D. Neely*  
\_\_\_\_\_  
Robyn D. Neely

## **EXHIBIT 2**

### **(Proposed Order)**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

MOUNTAIN EXPRESS OIL COMPANY, et al.,

Debtors.<sup>1</sup>

Chapter 7

Case No. 23-90147 (DRJ)

(Jointly Administered)

**FINAL ORDER ALLOWING COMPENSATION AND REIMBURSEMENT  
OF EXPENSES OF AKERMAN LLP**

**(Docket No. \_\_\_\_)**

1. The Court has considered the *First and Final Application for Compensation and Reimbursement of Expenses filed by Akerman LLP* (the “Applicant”). The Court orders:
2. Applicant is allowed compensation and reimbursement of expenses in the amount of \$100,755.50 for the period set forth in the application.
3. The compensation and reimbursement of expenses allowed in this order and all previous interim allowances of compensation and reimbursement of expenses are approved on a final basis.
4. The Debtors are authorized to disburse any unpaid amounts allowed by paragraphs 1 or 2 of this Order.

Dated: \_\_\_\_\_, 2023

DAVID R. JONES  
UNITED STATES BANKRUPTCY JUDGE

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained for a fee at the Court’s website at <http://ecf.txsbcourts.gov>. A login identification and password to the Court’s Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. The location of Debtor Mountain Express Oil Company’s principal place of business and the Debtors’ service address in these Chapter 11 Cases (the “Cases”) is 3650 Mansell Road, Suite 250, Alpharetta, GA 30022.

## **EXHIBIT 3**

### **(Summary by Timekeeper)**

**EXHIBIT 3**

**SUMMARY OF TIMEKEEPERS INCLUDED IN THIS APPLICATION  
FOR THE PERIOD JUNE 9, 2023 THROUGH JULY 31, 2023**

NAME	TITLE OR POSITION	DATE OF ADMISSION	DEPARTMENT, GROUP OR SECTION	HOURLY RATE	HOURS BILLED	FEES BILLED
Jason S. Lichtstein	Partner	GA 1999; FL 2001	Environment and Natural Resources	\$875.00	5.10	\$4,462.50
Mark C. McElree	Partner	TX 1988	Real Estate	\$895.00	0.80	\$716.00
Michael J. Larson	Partner	GA 2021; FL 2012; NY 2009; IL 2017	Litigation	\$710.00	3.20	\$2,272.00
Matthew J. Schroeder	Partner	TX 1994	Litigation	\$975.00	5.9	\$5,752.50
Robyn D. Neely	Partner	FL 1987	Environment and Natural Resources	\$975.00	67.3	\$65,617.50
Tracy S. Plott	Partner	GA 1991	Real Estate	\$790.00	1.70	\$1,343.00
Sydney Sgovio	Associate	TX 2022	Litigation	\$495.00	41.6	\$20,592.00
<b>GRAND TOTAL</b>					<b>103.30</b>	<b>\$100,755.50</b>

## **EXHIBIT 4**

### **(Invoices)**



Akerman LLP

Post Office Box 4906

Orlando, FL 32802

Tel: 407.254.2305

Fax: 407.254.3408

Invoice Date:

July 14, 2023

Invoice No.:

9896928

Mountain Express Oil Company  
5333 Bells Ferry Road  
Suite 201  
Acworth  
Georgia, FL 30102

Client Name: **Mountain Express Oil Company**  
Matter Name: **Assistance with Environmental and Regulatory Review**  
Client/Matter Number: **097548.00423098**

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*For professional services rendered through June 30, 2023*

Services	\$58,517.00
<b>Total Amount Due</b>	<b>\$58,517.00</b>

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*To ensure proper credit to the above account, please indicate invoice no. 9896928*

*Return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman LLP Operating Account

c/o Truist Bank, Atlanta, GA

ABA Number: [REDACTED]

Account Number: [REDACTED]

Swift code SNTRUS3A (For International Wires Only)

IRS EIN [REDACTED]

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Akerman LLP Invoice Date: July 14, 2023  
 Client: Mountain Express Oil Company Invoice Number: 9896928  
 Matter: Assistance with Environmental and Matter Number: 097548.00423098  
 Regulatory Review

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### Time Detail

#### Task Code: B130 - ASSET DISPOSITION

<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
11-Jun-23	JS	Plan and prepare for telephone conference with bankruptcy counsel / team	0.30	262.50
12-Jun-23	RDN	Review Oklahoma Corporation Commission regulations for Underground Storage Tanks, including change of ownership and registration requirements for Underground Storage Tanks for owners, operators and real property owners.	1.20	1,170.00
12-Jun-23	MJL	Analyze Georgia statutes and regulations regarding transfer of underground storage tanks	3.20	2,272.00
12-Jun-23	MS	Begin analyzing Oklahoma regulations on USTs to address permitting issues.	0.30	292.50
12-Jun-23	JS	Research and review/analyze Georgia law and rules addressing UST transfer, notification, and additional requirements (1.6) ; plan and prepare for 6/13 telephone conference (.3); confer and work with Attorneys R. Neely and M. Larson addressing same (.4).	2.30	2,012.50
13-Jun-23	SS	Analyze case file and conduct research regarding the registration/change of ownership requirements for USTs under Oklahoma law.	1.20	594.00
13-Jun-23	SS	Draft analysis of next steps following meeting with MEX's bankruptcy counsel.	0.20	99.00
13-Jun-23	SS	Attend meeting with MEX's Bankruptcy Counsel to discuss environmental compliance and UST registration/change of ownership.	1.10	544.50
13-Jun-23	RDN	Additional review of Oklahoma Tank Regulations for purposes of registering the change in Underground Storage Tank Ownership, and questions regarding whether the Real Property Owner must execute the registration form, (.4) and review additional environmental background documents (.3)	0.70	682.50

Akerman LLP  
 Client: Mountain Express Oil Company  
 Matter: Assistance with Environmental and  
 Regulatory Review

Invoice Date: July 14, 2023  
 Invoice Number: 9896928  
 Matter Number: 097548.00423098

<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
13-Jun-23	RDN	Confer with Gregory Demo, Henry Kevane, and Lisa Cioteli regarding additional environmental site background regarding Oklahoma Underground Storage Tank registration of change in ownership issues, and requests by Oklahoma Corporation Commission, and Landlord regarding change of ownership registration.	0.70	682.50
13-Jun-23	RDN	Follow up review and discussion regarding documents needed to assist in review of Oklahoma Underground Storage Tank registration questions and issues.	0.30	292.50
13-Jun-23	RDN	Confer with Steven Golden, Gregory Demo, Henry Kevane, James Bedison, and others to discuss environmental background and request for environmental legal assistance associated with representation of debtor, Mountain Express Oil Company, and environmental regulatory and environmental compliance issues.	1.00	975.00
13-Jun-23	MS	Continue analyzing Oklahoma law on ownership and compliance issues for USTs.	0.50	487.50
13-Jun-23	MS	Extended telephone conference with MEX's bankruptcy counsel regarding various environmental issues, including ownership issues of USTs in Oklahoma.	1.00	975.00
13-Jun-23	MS	Extended telephone conference with client's bankruptcy counsel and environmental consultant regarding USTs in Oklahoma, including ownership and compliance issues.	0.90	877.50
13-Jun-23	JSL	Telephone conference with bankruptcy counsel and team to discuss Georgia UST notification/transfer issues and other environmental issues (.8); plan and prepare for telephone conference (.3); follow-up re same (.2).	1.30	1,137.50
14-Jun-23	S S	Conduct research regarding whether underground storage tanks (USTs) are real or personal property under Oklahoma law.	1.00	495.00
14-Jun-23	S S	Draft analysis of whether underground storage tanks (USTs) are considered real or personal property under Oklahoma law.	0.50	247.50

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
14-Jun-23	RDN	Review statutory and administrative code language for underground storage tanks treated as personal property and trade fixtures.	0.40	390.00
14-Jun-23	RDN	Begin review of additional environmental and compliance documentation from Lisa Ciotoli for Oklahoma.	1.60	1,560.00
14-Jun-23	RDN	Coordinate regarding update on ownership of UST systems by Mountain Express.	0.40	390.00
14-Jun-23	MS	Analyze legal research and cases on whether USTs are personal property under Oklahoma law.	0.30	292.50
14-Jun-23	MS	Analyze correspondence from Greg Demo discussing MEX's ownership of USTs.	0.10	97.50
15-Jun-23	S S	Analyze OCC letter to Mountain Portfolio Owner regarding change of ownership for the tank system under Oklahoma law.	0.10	49.50
15-Jun-23	S S	Attend meeting with MEX's Bankruptcy Counsel to discuss environmental compliance issues and Bills of Sale in Texas, Arkansas, Alabama, and Georgia.	1.30	643.50
15-Jun-23	S S	Conduct analysis regarding next steps for environmental compliance issues for Oklahoma USTs.	0.40	198.00
15-Jun-23	S S	Continue conducting research regarding how the OCC interprets the definitions of "owner" and "operator" under Oklahoma law.	0.80	396.00
15-Jun-23	RDN	Additional review of Oklahoma Tank environmental, ownership and notice of violation documents provided by Lisa Ciotoli.	1.90	1,852.50
15-Jun-23	RDN	Review and prepare draft Bill of Sale Form for sale/transfer of UST System, (.5) and coordinate regarding need for specific review for Georgia, Texas, Alabama, and Arkansas (.4)	0.90	877.50
15-Jun-23	RDN	Begin review of further additional environmental documents from Mountain Express outside professional team (1.4), and coordinate regarding environmental tasks requested to be completed (.4)	1.80	1,755.00

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15-Jun-23	RDN	Confer with Mountain Express outside professional team to discuss update and environmental background for Oklahoma sites, Oak Street sites, recommended contact to Oklahoma counsel, and proposed rejection of ARCO lease sites.	1.00	975.00
15-Jun-23	MS	Analyze correspondence from Greg Demo following up on Oklahoma UST change of ownership issues.	0.10	97.50
15-Jun-23	JSL	Plan and prepare for MEX / Georgia-based environmental legal and bill of sale review (.2); coordinate and work re Attorney T. Plott review of proposed bill of sale (.3).	0.50	437.50
16-Jun-23	S S	Engage with Texas real estate attorneys regarding drafting the Texas specific Bill of Sale.	0.60	297.00
16-Jun-23	S S	Conduct research regarding the OAC's definitions of "operator" under Oklahoma law.	1.00	495.00
16-Jun-23	S S	Conduct research regarding the OAC's definitions of "owner" under Oklahoma law.	1.70	841.50
16-Jun-23	S S	Conduct research regarding how red tags are removed from USTs under Oklahoma law.	1.80	891.00
16-Jun-23	S S	Draft analysis regarding the OAC's definitions of "owner" and "operator" under Oklahoma law.	1.30	643.50
16-Jun-23	RDN	Additional review of Oklahoma Tank Registration and compliance status documents (1.6), and review response from Chris Semenson, Counsel for Oakstreet (.3)	1.90	1,852.50
16-Jun-23	RDN	Confer with Aaron Johnson, Deputy General Counsel, Oklahoma Corporation Commission regarding issues with submittal of Change of Ownership Form.	0.40	390.00
16-Jun-23	RDN	Follow up with Chris Semenson, Oakstreet Environmental Counsel (.2) and provide summary update of discussion with Aaron Johnson, Deputy General Counsel, Oklahoma Corporation Commission (.3).	0.50	487.50

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
16-Jun-23	RDN	Prepare and provide Debtor's Counsel and Debtor's Environmental Professionals with summary update and recommended approach based upon discussions with Aaron Johnson, Deputy General Counsel, Oklahoma Corporation Commission.	0.80	780.00
16-Jun-23	RDN	Review summary update from Aaron Johnson, Deputy General Counsel, Oklahoma Corporation Commission regarding clarification on OCC's position as to tank registration and Change of Ownership form completion (.3), and prepare additional response (.3).	0.60	585.00
16-Jun-23	RDN	Prepare additional summary update to Lisa Ciotoli and Debtor's Counsel regarding response from Aaron Johnson, Deputy General Counsel for Oklahoma Corporation Commission concerning tank registration issues.	0.80	780.00
16-Jun-23	RDN	Confer with Lisa Ciotoli regarding coordination with OCC tank inspectors and information provided by Ciotoli to OCC tank inspectors to result in response from Aaron Johnson.	0.40	390.00
16-Jun-23	RDN	Confer with Greg Demo regarding discussions with Lisa Ciotoli and additional clarifying response from Aaron Johnson, and next steps.	0.20	195.00
16-Jun-23	MS	Continue researching Oklahoma and Texas law on ownership and permitting issues related to USTs.	0.20	195.00
16-Jun-23	JSL	Confer with Attorneys T. Plott and R. Neely addressing bill of sale issues and matter/project background (.3); review and evaluate same (.2).	0.50	437.50
17-Jun-23	MS	Analyze correspondence from Greg Demo discussing additional notices of violation served upon MEX.	0.10	97.50
19-Jun-23	RDN	Additional review of revised APA for ARCO Global and prepare environmental comments.	0.90	877.50
19-Jun-23	RDN	Further review of APA and prepare additional environmental comments to Section 3.14 Environmental Representations and Warranties.	0.50	487.50

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
19-Jun-23	RDN	Review and coordinate as to additional email from Lisa Ciotoelli regarding Oklahoma environmental compliance issues and Change of Ownership Form issues.	1.20	1,170.00
19-Jun-23	RDN	Further review of Oklahoma UST Inspection documents and Notices of Violations, and Change of Ownership Forms to identify sites with USTs which are red tagged and out of service.	1.30	1,267.50
19-Jun-23	RDN	Confer with Greg Demo regarding: (i) update as to Oklahoma Change of Ownership form completion issues, (ii) UST Compliance Issues, (iii) discussions with Lisa Ciotelli, (iv) proposed updated discussion with Aaron Johnson, and (v) proposed updated discussion with Chris Semonsen.	0.40	390.00
19-Jun-23	RDN	Review AR Global Master Lease and UST Transfer Provisions.	0.40	390.00
19-Jun-23	RDN	Follow up and coordinate regarding Real Estate Counsel review of Bill of Sale Form for Texas and Georgia.	0.60	585.00
19-Jun-23	S S	Correspond with Greg Demo (Bankruptcy counsel) regarding environmental issues in Oklahoma.	0.60	297.00
19-Jun-23	S S	Analyze file and draft next steps.	0.40	198.00
19-Jun-23	S S	Attending meeting with Henry Kevane (Bankruptcy counsel) regarding MEX/ARCO Environmental redlines.	0.80	396.00
19-Jun-23	MS	Telephone conference with Henry Kevane discussing environmental clauses of draft APA.	0.50	487.50
19-Jun-23	MS	Analyze and revise draft of environmental obligations under draft APA.	0.60	585.00
19-Jun-23	MCM	Review and respond to correspondence from R. Neely regarding Bill of Sale (.1); review and revise same (.3); draft correspondence regarding same (.2); review and respond to correspondence regarding same(.2).	0.10	89.50
19-Jun-23	MCM	Review and respond to correspondence regarding same.	0.20	179.00
19-Jun-23	MCM	Draft correspondence regarding same.	0.20	179.00
19-Jun-23	MCM	Review and revise same.	0.30	268.50

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
20-Jun-23	RDN	Coordinate and begin review of revisions to draft Bill of Sale Documents for Texas and Georgia sites.	0.80	780.00
20-Jun-23	S S	Analyze case file and determine next steps.	0.30	148.50
20-Jun-23	S S	Confer with FTI regarding Oklahoma Storage Tanks and determine next steps.	0.40	198.00
20-Jun-23	MS	Analyze correspondence from Greg Demo regarding PADEP's notices of violation to MEX.	0.10	97.50
20-Jun-23	TSP	Drafting Georgia quitclaim deed and bill of sale regarding underground storage tank.	1.30	1,027.00
20-Jun-23	TSP	Emails with Robyn Neely regarding Georgia law and customs regarding underground storage tank conveyance documents.	0.40	316.00
20-Jun-23	JSL	Review emails and status re review of Georgia bill of sale	0.20	175.00
21-Jun-23	S S	Analyze list of Oklahoma sites provided by client to determine outstanding environmental issues.	0.50	247.50
23-Jun-23	RDN	Review Excel Spreadsheet of Oklahoma sites with outstanding violations and Change of Ownership Form issues (.8), and confer regarding site status identified on Excel Spreadsheet (.4).	1.20	1,170.00
23-Jun-23	RDN	Confer and provide update and request for additional information of Oklahoma sites with Change of Ownership Form issues.	0.20	195.00
23-Jun-23	RDN	Follow up with Oklahoma Corporate Commission Regional Counsel, Aaron Johnson.	0.20	195.00
23-Jun-23	RDN	Review and provide Bill of Sale Forms for Texas and Georgia properties to Henry Kevane (.4) and review Court Order Effective June 30, 2023 rejecting AR Global Leases (.2).	0.60	585.00
23-Jun-23	S S	Analyze Oklahoma sites provided by FTI to determine change of ownership issues.	0.70	346.50
26-Jun-23	RDN	Follow up discussion with Aaron Johnson, Oklahoma Corporation Commission Deputy General Counsel regarding Change of Ownership Registration issues and additional recommendations by Aaron Johnson.	0.60	585.00

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
26-Jun-23	RDN	Follow up discussion with Greg Demo regarding additional discussion and recommendations from Aaron Johnson, Oklahoma Corporation Commission Deputy General Counsel, and recommended next steps.	0.50	487.50
26-Jun-23	RDN	Review and provide follow up documentation to Greg Demo regarding Notice of Violation and Notice of Hearing for Oklahoma Corporation Commission for Martin Luther King Avenue, Oklahoma City site.	0.50	487.50
26-Jun-23	RDN	Coordinate regarding need for list of all Oklahoma Sites with Enforcement Action ongoing by Oklahoma Corporation Commission (.2), and review list of identified sites (.3).	0.50	487.50
26-Jun-23	S S	Correspond with Greg Demo (Bankruptcy counsel) regarding request for more information on the 12 sites and the specific site status.	0.20	99.00
26-Jun-23	S S	Analyze data regarding request for more information on the 12 sites and the specific site status.	1.30	643.50
27-Jun-23	MS	Analyze correspondence from Oak Street's counsel regarding new notices of violation and coordination on UST COO registration issues.	0.10	97.50
27-Jun-23	MS	Analyze OCC's no further action letter for Remington Discount site and Greg Demo's questions regarding impact of NFA letter.	0.10	97.50
27-Jun-23	RDN	Confer with Chris Semonsen regarding updated discussions with Aaron Johnson, Deputy General Counsel for Oklahoma Corporation Commission, recommended approach for Change of Ownership Forms, and need for additional contact information from the real property owner. (.5) Review follow up summary from Semonsen. (.3).	0.80	780.00

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
27-Jun-23	RDN	Review no further action documentation from Greg Demo for Remington Tobacco Discount site, and review underlying violations identified in complaint (.3) and coordinate regarding current status of site including status of Change of Ownership form submittal and ability to obtain approval to cancel proposed July 12, 2023 hearing (.3), and provide additional response to Demo (.3)	0.90	877.50
27-Jun-23	S S	Analyze list of 12 Oklahoma sites with change of ownership issue.	0.60	297.00
27-Jun-23	S S	Correspond with Greg Demo (bankruptcy counsel) regarding current Oklahoma sites with change of ownership issues.	0.10	49.50
27-Jun-23	S S	Correspond with Greg Demo (bankruptcy counsel) regarding analyzing the 12 sites with change of ownership issues.	0.10	49.50
28-Jun-23	MS	Analyze correspondence from Oak Street's counsel discussing information necessary to complete COO forms for Oklahoma USTs.	0.10	97.50
28-Jun-23	S S	Analyze Oklahoma UST issues surrounding the change of ownership form.	0.30	148.50
28-Jun-23	RDN	Confer with Greg Demo regarding status update on Oklahoma Tank Ownership Registration.	0.30	292.50
28-Jun-23	RDN	Additional review of Change of Ownership Form and Oklahoma registration requirements (.6), and prepare proposed Template Instructions for completion of Change of Ownership Form (.9).	1.50	1,462.50
28-Jun-23	RDN	Follow up with Chris Semonsen regarding status of updated ownership information for the real property owner.	0.20	195.00
28-Jun-23	RDN	Further follow up regarding Change of Ownership submittal in the Oklahoma Petroleum Storage Tank Online Portal.	0.30	292.50
29-Jun-23	MS	Analyze correspondence from Greg Demo discussing outstanding information needed for COO forms for Oklahoma USTs.	0.10	97.50
29-Jun-23	MS	Analyze correspondence from Kayla Hauser regarding payment of outstanding UST fees to OCC.	0.10	97.50

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
29-Jun-23	MS	Analyze correspondence from Lisa Ciotoli with additional information for Oklahoma UST COO forms.	0.10	97.50
29-Jun-23	RDN	Review update on Change of Ownership forms, proposed language for form and confer with Lisa Cioteli	0.60	585.00
30-Jun-23	MS	Analyze correspondence from Lisa Ciotoli discussing finalization of Oklahoma UST COO forms for various MEX sites.	0.10	97.50
30-Jun-23	MS	Analyze correspondence from Theresa Tankersley regarding finalized forms of Oklahoma UST COO forms.	0.10	97.50
30-Jun-23	MS	Analyze correspondence from Theresa Tankersley and Greg Demo regarding the OCC's rejection of MEX's UST COO forms.	0.10	97.50
30-Jun-23	RDN	Coordinate regarding confirmation of submittal of COO forms to OCC.	0.20	195.00
30-Jun-23	RDN	Confer with Aaron Johnson, OCC Deputy General Counsel regarding submittal of revised COO forms, and potential to postpone or dismiss the July 12th Enforcement Hearing for Remington Tobacco Discount site.	0.30	292.50
30-Jun-23	RDN	Confer with Jamie Andrews, OCC Deputy General Counsel regarding submittal of revised COO forms, and potential to postpone or dismiss the July 12th Enforcement Hearing for Remington Tobacco Discount site.	0.40	390.00
30-Jun-23	RDN	Review update regarding rejection of submitted COO forms (.1), and review example of rejected COO form (.2).	0.30	292.50
30-Jun-23	RDN	Confer with Greg Demo regarding rejection of COO forms and need to include the information for Real Property Owner, as well as Mountain Express as Tank Owner, and Tank Operator.	0.30	292.50
30-Jun-23	RDN	Review previous direction on completion of COO forms (.3), and provide additional direction and specific further direction on the Real Property Owner information (.3).	0.60	585.00
30-Jun-23	RDN	Confer with Michael Healey regarding request for background information as to COO form submittal issues.	0.30	292.50

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
30-Jun-23	RDN	Coordinate regarding additional questions regarding need for additional revised planned submittal of the COO forms, and additional information needed.	0.70	682.50
<b>Task Total</b>	<b>B130 - ASSET DISPOSITION</b>		<b>71.30</b>	<b>\$58,517.00</b>

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**Timekeeper Summary**

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JSL	J. S. Lichtstein	5.10	875.00	4,462.50
MCM	M. C. McElree	0.80	895.00	716.00
MJL	M. J. Larson	3.20	710.00	2,272.00
MS	M. Schroeder	5.60	975.00	5,460.00
RDN	R.D. Neely	35.60	975.00	34,710.00
S S	S. Sgovio	19.30	495.00	9,553.50
TSP	T. S. Plott	<u>1.70</u>	790.00	<u>1,343.00</u>
<b>Total</b>		<b>71.30</b>		<b>\$58,517.00</b>



Akerman LLP

Post Office Box 4906

Orlando, FL 32802

Tel: 407.254.2305

Fax: 407.254.3408

Invoice Date: August 11, 2023

Invoice No.: 9904794

Mountain Express Oil Company  
5333 Bells Ferry Road  
Suite 201  
Acworth  
Georgia, FL 30102

Client Name: **Mountain Express Oil Company**  
Matter Name: **Assistance with Environmental and Regulatory Review**  
Client/Matter Number: **097548.00423098**

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*For professional services rendered through July 31, 2023*

Services	\$42,238.50
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<b>Total Due This Invoice</b>	<b>\$42,238.50</b>
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Previous Balance Due (Includes payments received through 08/16/2023)	\$59,744.50
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<b>Total Amount Due</b>	<b>\$101,983.00</b>
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*To ensure proper credit to the above account, please indicate invoice no. 9904794*

*Return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman LLP Operating Account

c/o Truist Bank, Atlanta, GA

ABA Number: [REDACTED]

Account Number: [REDACTED]

Swift code SNTRUS3A (For International Wires Only)

IRS EIN [REDACTED]

Akerman LLP Invoice Date: August 11, 2023  
 Client: Mountain Express Oil Company Invoice Number: 9904794  
 Matter: Assistance with Environmental and Matter Number: 097548.00423098  
 Regulatory Review

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### Time Detail

**Task Code: B130 - ASSET DISPOSITION**

<b>Date</b>	<b>Initials</b>	<b>Services</b>	<b>Hours</b>	<b>Value</b>
3-Jul-23	RDN	Review and prepare additional update and response to Aaron Johnson and Jamie Andrews, OCC Deputy General Counsels.	0.60	585.00
3-Jul-23	RDN	Prepare additional summary of details and recommendation for completion of revised COO forms and recommended approach.	0.90	877.50
5-Jul-23	MS	Analyze correspondence from Theresa Tankersley discussing revised COO form for Oklahoma USTs.	0.10	97.50
5-Jul-23	S S	Analyze Oklahoma UST change of ownership form filled out by client.	0.20	99.00
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 5507967.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 912523.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 1913664.	0.50	247.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 4211103.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 4612657.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 5557035.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 5521444.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 5521461.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 5506889.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 6113706.	0.30	148.50

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<b>Date</b>	<b>Initials</b>	<b>Services</b>	<b>Hours</b>	<b>Value</b>
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 6104478.	0.30	148.50
5-Jul-23	S S	Draft and revise Petroleum Storage Tank Change of Ownership form for State ID No. 6157427.	0.30	148.50
5-Jul-23	RDN	Confer with Lisa Cioteli, and Theresa Tankersley regarding additional background concerning Oklahoma Corporation Commission Tank Inspector rejection of revised Change of Ownership forms, recommended next steps and additional documentation needed with regard to separate gas station tank operator and associated third party lease, if required for submittal to OCC.	0.50	487.50
5-Jul-23	RDN	Confer with Greg Demo regarding additional issues with COO filing and recommended approach.	0.30	292.50
5-Jul-23	RDN	Additional review of revised Change of Ownership Form and coordinate regarding additional revisions and additional potential needed information for an applicable third party tank operator.	0.90	877.50
5-Jul-23	RDN	Review and coordinate as to additional revisions needed to the Change of Ownership Form.	0.70	682.50
5-Jul-23	RDN	Prepare request to Aaron Johnson, Jamie Andrews and Brian McDonald with a proposed revised Change of Ownership Form and seek approval by OCC prior to submittal.	0.80	780.00
5-Jul-23	RDN	Review revised Change of Ownership form for Remington Tobacco Discount and approve for submittal to OCC as an example for OCC approval prior to submittal.	0.30	292.50
6-Jul-23	S S	Analyze correspondence from Greg Demo regarding the status of the Change of Ownership forms for the 12 Oklahoma USTs.	0.10	49.50
6-Jul-23	S S	Analyze correspondence from Jamie Andrews (Deputy General Counsel OCC) regarding revisions to the Change of Ownership forms for the 12 Oklahoma USTs.	0.10	49.50

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<b><u>Date</u></b>	<b><u>Initials</u></b>	<b><u>Services</u></b>	<b><u>Hours</u></b>	<b><u>Value</u></b>
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 3466).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 3458).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 3457).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 3127).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 218).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 217).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 3124).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 3123).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 210).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 209).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 101).	0.10	49.50
6-Jul-23	S S	Revise the Change of Ownership forms to reflect the current and new facility names for the 12 Oklahoma USTs (MEX 100).	0.10	49.50
6-Jul-23	S S	Correspond with Theresa Tankersley and Lisa Ciotoli regarding revisions to the COO forms for the 12 Oklahoma USTs to include the current and new facility names.	0.10	49.50
6-Jul-23	RDN	Begin review of Notice of Violation documents concerning Enid, OK (.3) Review any additional available documentation regarding compliance status of Enid, OK.(.3)	0.60	585.00

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
6-Jul-23	RDN	Begin review of documentation regarding additional Oklahoma Tank registration issues for former RAM Inc. sites.	0.50	487.50
6-Jul-23	RDN	Further review and follow up with Jamie Andrews regarding draft template of completed COO form.	0.40	390.00
6-Jul-23	RDN	Confer with Jamie Andrews regarding review and comments to proposed completed template of COO form.	0.40	390.00
6-Jul-23	RDN	Review and coordinate as to revisions to COO Form requested by Jamie Andrews, and preparation of revised COO forms.	0.60	585.00
6-Jul-23	RDN	Review revised COO forms for 12 sites with changes requested by Jamie Andrews and coordinate regarding need for re-execution and re-submittal.	0.90	877.50
6-Jul-23	RDN	Follow up with Lisa Cioteli, and Theresa Tankersley regarding additional background information and associated requests to respond to OCC.	2.00	1,950.00
6-Jul-23	RDN	Confer with Theresa Tankersley regarding additional information requested by Jamie Andrews, proposed completion of forms and numerous questions	0.30	292.50
7-Jul-23	MS	Analyze correspondence from Greg Demo to Theresa Tankersley regarding final drafts of COO forms for Oklahoma USTs that need to be signed and filed.	0.10	97.50
7-Jul-23	MS	Analyze correspondence from Theresa Tankersley discussing filing of updated Oklahoma COO forms.	0.10	97.50
7-Jul-23	S S	Analyze correspondence to Theresa Tankersley regarding how to upload the Change of Ownership forms for the 12 Oklahoma USTs.	0.10	49.50
7-Jul-23	RDN	Additional review of Change of Ownership Forms submitted on July 7, 2023 for 12 sites.	0.30	292.50
7-Jul-23	RDN	Review background documents concerning OCC Notice of Violation and demand for removal of USTs at Enid, OK site.	0.30	292.50

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7-Jul-23	RDN	Confer with Greg Demo and James Bedison regarding review of OCC Notice of Violation and demand for UST removal at Enid, OK site and recommended initial steps.	0.50	487.50
7-Jul-23	RDN	Confer with Jamie Andrews, OCC Deputy General Counsel regarding further questions and requests to re-submit COO forms under Mountain Express Oil as Tank Owner only, and recommended next steps.	0.40	390.00
7-Jul-23	RDN	Prepare update to Mountain Express technical team and Greg Demo regarding review and request by Jamie Andrews to re-submit COO forms under Mountain Express Oil Company as Tank Owner only.	0.40	390.00
7-Jul-23	RDN	Follow up and coordinate with Theresa Tankersley regarding need for re-submittal of COO forms for 12 sites under Mountain Express Oil Company Tank Owner identification number only,	0.30	292.50
7-Jul-23	RDN	Confirm re-submittal of COO forms for 12 sites, and review submittal.	0.40	390.00
7-Jul-23	RDN	Provide update to Aaron Johnson and Jamie Andrews regarding re-submittal of COO forms for 12 sites as requested, including COO forms and coordination as to request to dismiss July 12th hearing for Remington Tobacco Discount site.	0.40	390.00
7-Jul-23	RDN	Further coordination with Jamie Andrews.	0.30	292.50
10-Jul-23	RDN	Review update from Bedison regarding planned discussions with Brian McDonald to determine other potential options instead of UST Removal at 4 Oklahoma sites.	0.20	195.00
10-Jul-23	RDN	Follow up with Jamie Andrews regarding status of review of 12 COO Forms submitted on July 6th, and status of requested dismissal of July 12th hearing.	0.30	292.50
10-Jul-23	RDN	Review and coordinate as to additional update from Jamie Andrews, Deputy General Counsel.	0.40	390.00

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11-Jul-23	RDN	Confer with Cioteli, Bedison, Demo and Walden regarding Mountain Express Oil Company Tank Ownership Change of Owner form submittal and approve by OCC, and Oklahoma violations for Temporary Out of Use for four sites and recommended next steps.	0.90	877.50
11-Jul-23	RDN	Additional review and coordination with Jamie Andrews, Deputy General Counsel.	0.50	487.50
11-Jul-23	RDN	Additional response to Jamie Andrews regarding Change of Ownership Forms and confirmation of approval for dismissal of enforcement hearing for Remington Tobacco Discount site.	0.50	487.50
11-Jul-23	RDN	Provide update to Cioteli, and Bedison regarding approval from Jamie Andrews to provide dismissal of hearing for Remington Tobacco Discount site, and update on COO Form review.	0.40	390.00
11-Jul-23	RDN	Further coordination with Jamie Andrews on proposed dismissal of Remington Tobacco Discount hearing and re submittal of COO's for three sites.	0.40	390.00
11-Jul-23	RDN	Provide additional update on Oklahoma Change of Ownership filings approved by Jamie Andrews and Tank Inspectors and dismissal of Notice of Hearing for Remington Tobacco Discount.	0.30	292.50
11-Jul-23	RDN	Review and coordinate as to additional update from Bedison on four Temporary Out of Use sites in Oklahoma and discussions with Brian McDonald OCC Tank Inspector Supervisor.	0.30	292.50
11-Jul-23	S S	Confer with Theresa Tankersley (Mex), FTI Consulting, and Greg Demo (bankruptcy counsel) regarding MEX Tank Registration related to Ram, Inc.	0.80	396.00
12-Jul-23	RDN	Review request from Jamie Andrews to provide ownership information for 10 additional Oklahoma sites and coordinate with Ciotelli, Bedison and Demo regarding assistance with requested information.	0.40	390.00
13-Jul-23	RDN	Review update from Lisa Cioteli regarding request for information for 10 additional sites from Jamie Andrews OCC.	0.30	292.50

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
13-Jul-23	RDN	Provide additional response to Lisa Cioteli regarding 10 additional Oklahoma sites identified by Jamie Andrews.	0.20	195.00
13-Jul-23	RDN	Review and respond to additional questions from Neil Lansing, and request additional information concerning 10 additional Oklahoma sites.	0.40	390.00
13-Jul-23	RDN	Review and coordinate regarding request received from Joseph Baker as owner of Harrah, OK gas station and request by OCC for Change of Ownership Forms and request for Variance for Temporary Out of Use Status.	0.50	487.50
13-Jul-23	RDN	Additional review and coordination with Neil Lansing regarding Oklahoma ownership information for 10 additional COO Forms requested by OCC.	0.30	292.50
13-Jul-23	RDN	Review requests from Joseph Baker regarding Harrah, OK site , including OCC Notice Letter (.3), and confer with Joseph Baker (.4).	0.30	292.50
13-Jul-23	RDN	Further coordination regarding request and notice information provide by Joseph Baker for Harrah, Oklahoma.	0.30	292.50
13-Jul-23	RDN	Coordinate regarding proposed response to Joseph Baker for Harrah, OK site.	0.30	292.50
13-Jul-23	S S	Analyze correspondence from Neil Lansing regarding providing additional ownership information on the 10 Oak Street sites.	0.10	49.50
13-Jul-23	S S	Analyze correspondence to Neil Lansing regarding completing the COO forms for the 10 additional Oak Street Entities.	0.10	49.50
13-Jul-23	RDN	Confer with Joseph Baker.	0.40	390.00
14-Jul-23	RDN	Review detailed update from Bedison regarding four Oklahoma sites under demand for Tank Removal.	0.30	292.50
14-Jul-23	RDN	Confer with Bedison, Cioteli, and Demo to discuss: (i) considerations and recommendations for path forward for 4 Oklahoma sites under demand to remove tanks, (ii) 10 additional sites requiring COO forms to be submitted, and (iii) contact and request from Joseph Baker.	0.60	585.00

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14-Jul-23	RDN	Review and provide additional update to Jamie Andrews, OCC regarding information being obtained for new Real Property Owners for 10 additional sites and need for COO forms.	0.50	487.50
14-Jul-23	RDN	Review and follow up with Neil Lansing and Carrie Kennedy regarding requested information regarding VEREIT and Singal Holdings, LLC.	0.20	195.00
14-Jul-23	RDN	Provide email update to Joseph Baker regarding Harrah, OK site (.2) and work to determine steps to complete Variance and steps needed to meet TOU requirements (.2)	0.40	390.00
14-Jul-23	RDN	Additional follow up and coordination with Carrie Kennedy regarding COO forms and information needed from VEREIT and Singal.	0.20	195.00
14-Jul-23	RDN	Review additional update and draft summary from Bedison (.2) and provide suggested comments (.2)	0.40	390.00
14-Jul-23	S S	Analyze correspondence from Carrie Kennedy regarding the contact information for the updated Change of Ownership forms.	0.10	49.50
17-Jul-23	S S	Analyze correspondence from Greg Demo regarding the 10 Tote a Poke Sites.	0.10	49.50
17-Jul-23	S S	Analyze correspondence from Lisa Ciotoli regarding the completed COO forms to review (10 Tote a Poke).	0.10	49.50
17-Jul-23	RDN	Review and coordinate as to updated information from Carlos Pierla regarding contact information to complete COO forms for new real property owners for 10 Oklahoma Tote a Poke sites.	0.40	390.00
17-Jul-23	RDN	Review and respond to [REDACTED] [REDACTED]	0.90	877.50
17-Jul-23	RDN	Review and coordinate as Tote a poke litigation and injunction update and potential impact on requests by OCC for new real property owner information and potential temporary out of compliance issues.	0.70	682.50

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
17-Jul-23	RDN	Confer with Lisa Cioteli and Theresa Tankersley regarding previously submitted COO Forms for 10 Tote a Poke sites and requests and proposed responses to Jamie Andrews, Deputy General Counsel.	0.30	292.50
17-Jul-23	RDN	Additional responses regarding [REDACTED]	0.40	390.00
18-Jul-23	RDN	Confer with Greg Demo regarding follow up additional questions concerning [REDACTED]	0.20	195.00
18-Jul-23	RDN	[REDACTED]	0.30	292.50
18-Jul-23	RDN	Review and coordinate as to update from Lisa Cioteli regarding estimated costs to drain and cap lines for TOU tasks for Oklahoma sites.	0.30	292.50
18-Jul-23	RDN	Review and respond to questions by James Bedison for Oklahoma sites.	0.30	292.50
19-Jul-23	S S	Analyze issues regarding [REDACTED]	0.10	49.50
21-Jul-23	RDN	Review, respond to additional request from Jamie Andrews, Deputy General Counsel for Oklahoma Corporation Commission (.3) and provide update associated with request from Jamie Andrews to Mountain Express Oil Company Technical Team (.2).	0.50	487.50
21-Jul-23	RDN	Review and coordinate as to request from [REDACTED]	0.30	292.50
21-Jul-23	S S	Conduct research regarding [REDACTED]	0.30	148.50
24-Jul-23	S S	Conduct research regarding [REDACTED]	1.00	495.00
24-Jul-23	RDN	Review and respond to additional email requests from Bedison and Demo.	0.20	195.00
24-Jul-23	RDN	Begin review of Dismissal Orders for Oklahoma sites.	0.30	292.50
25-Jul-23	S S	Continue conducting research regarding [REDACTED]	1.20	594.00

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25-Jul-23	S S	Continue conducting research regarding [REDACTED]	1.40	693.00
26-Jul-23	RDN	Review additional request from Joe Baker regarding Oklahoma UST questions, and provide response as requested by Demo.	0.30	292.50
26-Jul-23	S S	Continue conducting research regarding [REDACTED]	2.10	1,039.50
26-Jul-23	S S	Continue conducting research regarding [REDACTED]	1.10	544.50
27-Jul-23	S S	Continue drafting [REDACTED]	0.50	247.50
27-Jul-23	S S	Prepare draft [REDACTED]	0.50	247.50
27-Jul-23	S S	Continue conducting research regarding [REDACTED]	0.50	247.50
28-Jul-23	RDN	Review and respond to the request of Jamie Andrews, OCC Deputy General Counsel.	0.20	195.00
28-Jul-23	RDN	Begin review of draft [REDACTED]	0.40	390.00
28-Jul-23	S S	Continue drafting and revising [REDACTED]	1.10	544.50
28-Jul-23	S S	Continue drafting and revising [REDACTED]	1.20	594.00
28-Jul-23	S S	Continue drafting and revising [REDACTED]	1.30	643.50
28-Jul-23	S S	Continue drafting and revising [REDACTED]	0.20	99.00

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<u>Date</u>	<u>Initials</u>	<u>Services</u>	<u>Hours</u>	<u>Value</u>
31-Jul-23	RDN	Review and edit [REDACTED] [REDACTED] [REDACTED]	0.90	877.50
31-Jul-23	RDN	Review additional comments and questions to [REDACTED]	0.30	292.50
31-Jul-23	RDN	Confer regarding [REDACTED] [REDACTED]	0.30	292.50
31-Jul-23	RDN	Provide update to [REDACTED] [REDACTED]	0.30	292.50
31-Jul-23	S S	Draft and finalize [REDACTED] [REDACTED]	1.30	643.50
31-Jul-23	S S	Draft and finalize [REDACTED] [REDACTED]	1.10	544.50
31-Jul-23	S S	Correspond with [REDACTED] [REDACTED]	0.10	49.50
31-Jul-23	S S	Analyze caselaw regarding [REDACTED] [REDACTED]	0.40	198.00
<b>Task Total</b>		<b>B130 - ASSET DISPOSITION</b>	<b>54.30</b>	<b>\$42,238.50</b>

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**Timekeeper Summary**

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MS	M. Schroeder	0.30	975.00	292.50
RDN	R.D. Neely	31.70	975.00	30,907.50
S S	S. Sgovio	<u>22.30</u>	495.00	<u>11,038.50</u>
<b>Total</b>		<b>54.30</b>		<b>\$42,238.50</b>